

Queensland



ANNO VICESIMO SECUNDO

ELIZABETHAE SECUNDAE REGINAE

No. 45 of 1973

An Act to amend the Pay-roll Tax Act 1971 in certain particulars

[ASSENTED TO 28TH SEPTEMBER, 1973]

BE IT ENACTED by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Assembly of Queensland in Parliament assembled, and by the authority of the same, as follows:—

1. Short title and citation. (1) This Act may be cited as the *Pay-roll Tax Act Amendment Act 1973*.

(2) The *Pay-roll Tax Act 1971* is in this Act referred to as the Principal Act.

(3) The Principal Act as amended by this Act may be cited as the *Pay-roll Tax Act 1971-1973*.

2. Commencement. This Act shall be deemed to have commenced on the first day of September, 1973.

3. Amendment of s. 7. Section 7 of the Principal Act is amended by omitting the word "three" and substituting the word "four".

4. Amendment of s. 36. Section 36 of the Principal Act is amended by omitting subsection (1) and substituting the following subsection:—

“(1) Notwithstanding anything contained in section 35, an employer who—

- (a) fails or neglects, otherwise than as referred to in paragraph (b), to furnish any return or information as and when required by this Act or by the Commissioner, is liable to pay additional tax at the rate of ten per centum per annum upon the amount of pay-roll tax payable by him (that percentage to be calculated for the period commencing on the last day allowed for furnishing the return or information and ending on the day upon which the return or information is furnished or the day upon which an assessment is made under section 18, whichever first occurs), or in the amount of \$10, whichever is the greater;
- (b) furnishes a return to the Commissioner, but fails or neglects to include in that return any particulars of taxable wages required by this Act to be included in that return, is liable to pay by way of additional tax double the amount of the difference between the pay-roll tax properly payable and the pay-roll tax payable upon the basis of the return furnished, or the amount of \$10, whichever is the greater.